

08-2333-CD
Comm of PA vs Marjorie M. Sargent

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



REV-159 CM DOCEXEC (03-08)

NOV 19 2008

9
FILED *cc Piff*
m10:59/5/08
DEC 05 2008 Piff pd.
25.00

William A. Shaw
Prothonotary/Clerk of Courts

08-2333-CD

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: MARJORIE M SARGENT
62 REDWOOD DRIVE
PENFIELD PA 15849

TO THE PROTHONOTARY OF SAID COURT:
Pursuant to the laws of the Commonwealth of Pennsylvania,
there is herewith transmitted a certified copy of a lien
to be entered of record in your county

CERTIFIED COPY OF LIEN

177-62-1647

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-05 TO 12-31-05	AUG 25 2006	N55454	557.00	719.33
TOTALS				\$557.00	\$719.33

INTEREST COMPUTATION DATE FEB 17 2009

FILING FEE(S) \$25.00

ADDITIONAL INTEREST

SETTLEMENT TOTAL

\$744.33

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a true and correct copy of a lien against the above-named taxpayer for unpaid tax, interest, additions or penalties thereon due from such taxpayer and which, after demand for payment thereof, remains unpaid. The amount of such unpaid tax, interest, additions or penalties is a lien in favor of the Commonwealth of Pennsylvania upon the taxpayer's property, real, personal or both, as the case may be.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DEC 03 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

V.

MARJORIE M SARGENT

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, for Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax,

Motor Carriers Road Tax, Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax liens are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed of record by the Prothonotary or the county where such property is situated. These liens shall not attach to stock of goods, wares, or merchandise regularly sold in the ordinary course of business or the taxpayer. The lien has priority from the date of entry of record.

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.F.T.	Realty Transfer Tax
IN. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuels Use Tax (Diesel and Special Fuels)
M.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
M.T.	Public Transpiration Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 6) for each type of tax listed on this Notice of Lien comprises the balance of tax due (Column 5) plus assessed additions and/or penalties and accrued interest to the interest computation date on the face of the Notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the lien interest, computation date, the payment must include the lien filing costs and accrued interest from the interest computation date to and through the payment date.

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates:

C.S./F.F./C.L./M.I.	- 6% per annum (due date to payment date)
C.I./G.R./C.A./S.T.	- 6% per annum (due date to payment date)
B.L./N.E./G.P./M.I.	- 1% per month or fraction (due date to payment date)
P.U.R.	- 1% per month or fraction (due date to payment date)
P.I.T./E.N.T.	- 3/4 of 1% per month or fraction
S.R.T.	- 3/4 of 1% per month or fraction
I.N. & E.S.T.	- 6% per annum
L.F.T./F.U.T.	- 1% per month or fraction
M.C.R.T. *	- 1% per month or fraction
O.F.T.	- 18% per annum

For all taxes that are originally due and payable on and after Jan. 1, 1982, the PA Department of Revenue will calculate daily interest on all tax deficiencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows:

INTEREST: Interest is calculated on a daily basis at the following rates: *

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/88 thru 12/31/91	11%	.003100
1/1/89 thru 12/31/92	9%	.002464
1/1/93 thru 12/31/94	7%	.002192
1/1/95 thru 12/31/98	9%	.002467
1/1/99 thru 12/31/99	7%	.001922
1/1/00 thru 12/31/00	8%	.002192
1/1/01 thru 12/31/01	9%	.002633
1/1/02 thru 12/31/02	6%	.001643
1/1/03 thru 12/31/03	5%	.001370
1/1/04 thru 12/31/04	6%	.001107
1/1/05 thru 12/31/05	5%	.001370
1/1/06 thru 12/31/06	7%	.001922
1/1/07 thru 12/31/07	8%	.002192

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (a) the liability is satisfied satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (b) the liability becomes legally unenforceable. Extension: Interest on Corporation Taxes is computed after the lien is paid.

RELEASE OF LIEN

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-M, as amended.

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (For decedents with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2485 - 101 et. seq.).

Liens for State or State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 242, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7242.

Liens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, (75 Pa. C.S. 9815).

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in section 9502 of the Vehicle Code (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

CLASSES OF TAX

C.S. (01) Capital Stock Tax
(02) Foreign Franchise Tax
(03) Corporate Franchise Tax
(04) Corporate Net Income Tax
C.I. (05) Corporation Income Tax
G.R. (10) Gross Receipts Tax
(20) Public Utility Realty Tax
S.T. (30) Shares Tax
B.L. (40) Corporate Loans Tax (Banks)
N.E. (50) Net Earnings Tax
G.P. (60) Gross Premiums Tax
M.I. (70) Marine Insurance Tax
C.A. (80) Cooperative Associations
P.I.T. (81) PA Income Tax (PA 40)
E.M.T. (82) PA Income Tax (Employer Withholding)

-- Taxes that become delinquent on or before Dec. 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

-- Taxes that become delinquent on or after Jan. 1, 1982 are subject to a variable interest rate that changes each calendar year.

-- Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

* Use this rate for M.C.R.T./I.F.T. effective Jan. 1, 1996
** Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue Taxpayer Service & Information Center, (717) 787-1064